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March 20, 2008

Clerk of the Court United States District Court Southern District of New York 300 Quarropas Street White Plains, New York 10601



Re: Golden Managers Acceptance Corp. and

Golden Improvements Corporation v. Richard Yandoli Index No. 08 CIV. 2007 (Hon. Stephen C. Robinson)

Dear Sir:

Certilman Balin Adler & Hyman, LLP (the "Firm") represents Richard J. McCord, Esq., the Trustee of the Chapter 7 Estates of Yandoli Foods, Inc., et al., an interested party in the above-referenced action.

On March 19, 2008, the Firm attempted to electronically file an Affirmation of Jaspreet S. Mayall, Esq. in Opposition to the Application of Plaintiffs, Golden Managers Acceptance Corp. and Golden Improvements Corporation, for (a) a Pre-Judgment Order of Attachment Pursuant to Rule 64 of the Federal Rules of Civil Procedure ("FRCP") and Section 6201(3) of the New York Civil Practice Law and Rules ("CPLR") and (b) an Order Granting an Ex Parte Temporary Restraining Order and Preliminary Injunction Pursuant to FRCP 65(b), together with nine (9) exhibits. However, the PDF file containing Exhibit 1 was too large for the ECF System to accept for filing as an attachment to the Affirmation and had to be scanned as three separate PDF files.

In view of the foregoing, the Firm completed the filing of the Affirmation and attempted to file Exhibits 1 through 9 to the Affirmation as a new entry on the docket. However, the ECF System would not permit that action. When we contacted the Clerk's Office to explain the difficulty, we were advised to refile the Affirmation, together with all of the Exhibits, and write a letter to the Court explaining why the Affirmation was filed twice. This letter is meant to provide the requested explanation.

If you have any questions regarding this matter, please do not hesitate to contact the undersigned.

JSM:ccf

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